IN THE HIGH COURT OF JUDICATURE AT BOMBAY

ORDINARY ORIGINAL CIVIL JURISDICTION

INCOME TAX REFERENCE NO. 21 OF 1992.

The Commissioner of Income-tax. ... Applicant.

V/s.

Welfare Fund Co-op. Departmental
Employees Co-op.Credit Society Ltd.... Respondent.

A.K.Kotangale for the applicant.

None for the respondent.

CORAM : V.C.DAGA AND A.S.AGUIAR, JJ.

DATED : 3rd August 2005.

P.C. :

. Vide order dated 4th August, 1999 - the applicant/department through its counsel was directed to make available copies of earlier orders relied upon by the Tribunal in the order from which present reference arises. While granting time, it was made clear to the applicant/department that failure on their part to make available the requisite information, the reference will be returned unanswered.

2. Apart from the above, on the last date of hearing i.e. 18th July, 2005, since this Court found no material on record evidencing service of

this reference on the respondents, one week time was granted to the applicant/department to effect service on the respondents by way of last chance.

3. There is no material on record to show compliance of the above orders. The reference is pending in this Court since 1992. The assessment year involved is 1980-81.

4. Inaction on the part of the applicant/department to comply with the orders passed by this Court from time to time is writ large. This attitude of the department noticed in several cases compels us to return this reference unanswered.

5. Accordingly, reference stands returned unanswered with no order as to costs.

6. Copy of this order be sent to the Chairman, Central Board of Direct Taxes, New Delhi for information.

(A.S.AGUIAR, J.) **(V.C.DAGA, J.)**